IN THE UNITED STATES BANKRUPTCY COURT FOR THE SOUTHERN DISTRICT OF MISSISSIPPI

In re:

WAREHOUSE 86, LLC

CASE NO. 08-03423-EE Chapter 11

Debtor

CERTIFICATE OF SERVICE

[Dkt. #077; 079]

I, Stephen W. Rosenblatt, do hereby certify that on December 23, 2008, I mailed by first class mail, postage prepaid, a true and correct copy of the following pleading attached as Exhibit "A" to all persons and entities listed on the Matrix attached hereto, collectively as Exhibit "B":

Notice of Proposed Order Granting Application of Debtor to Employ Haddox, Reid, Burkes & Calhoun, PLLC as its Accountants (Dkt. #79)

This, the 29th day of December, 2008.

Respectfully submitted,

WAREHOUSE 86, LLC

By: s/Stephen W. Rosenblatt

Stephen W. Rosenblatt (MS BAR NO. 5676) John A. Crawford, Jr. (MS BAR NO. 10346) Paul M. Ellis (MS BAR NO. 102259)

ATTORNEYS FOR DEBTOR

OF COUNSEL:

Butler, Snow, O'Mara, Stevens & Cannada, PLLC 17th Floor, Regions Plaza (39201)
Post Office Box 22567
Jackson, MS 39225-2567
Telephone: (601) 948-5711

Fax: (601) 985-4500

Email: steve.rosenblatt@butlersnow.com

jack.crawford@butlersnow.com paul.ellis@butlersnow.com

CERTIFICATE OF SERVICE

I, Stephen W. Rosenblatt, certify that the foregoing pleading was filed electronically through the Court's ECF system and served electronically on all parties enlisted to receive service electronically.

SO CERTIFIED, this the 29th day of December, 2008.

s/ Stephen W. Rosenblatt STEPHEN W. ROSENBLATT

Jackson 3547720v.1

08-03423-ee Dkt 83 Filed 12/29/08 Entered 12/29/08 16:05:28 Page 3 of 21

IN THE UNITED STATES BANKRUPTCY COURT FOR THE SOUTHERN DISTRICT OF MISSISSIPPI

In re:

WAREHOUSE 86, LLC

CASE NO. 08-03423-EE Chapter 11

Debtor

NOTICE OF PROPOSED ORDER GRANTING APPLICATION OF DEBTOR TO EMPLOY HADDOX, REID, BURKES & CALHOUN, PLLC AS ITS ACCOUNTANTS [Dkt. #077]

ALL PARTIES IN INTEREST TAKE NOTICE that Warehouse 86, LLC has filed its Application to Employ Haddox Reid Burkes & Calhoun PLLC ("Haddox Reid") as its Accountants (the "Application") (Dkt. #77), a copy of which is attached hereto as Exhibit "A." The Debtor proposes to submit to the Court an Order granting this Application, a copy of which is attached hereto as Exhibit "B." Unless a written objection is filed with the Clerk of this Court and served on counsel for the Debtor within twenty (20) days from the date of this Notice, the Court may consider this Application and the proposed Order and approve it ex parte.

This, the 23rd day of December, 2008.

WAREHOUSE 86, LLC

By: Stephen W. Rosenblatt
Stephen W. Rosenblatt (MS Bar No. 5676)
John A. Crawford, Jr. (MS Bar No. 10346)
Paul M. Ellis (MS Bar No. 102259)
ATTORNEYS FOR DEBTOR

OF COUNSEL:

BUTLER, SNOW, O'MARA, STEVENS & CANNADA, PLLC 17th Floor, Regions Plaza (39201)
Post Office Box 22567
Jackson, MS 39225-2567
Telephone: (601) 948-5711
Fax: (601) 985-4500

Email: steve.rosenblatt@butlersnow.com

jack.crawford@butlersnow.com paul.ellis@butlersnow.com

CERTIFICATE OF SERVICE

I, Stephen W. Rosenblatt, certify that I have this day caused a true and correct copy of the foregoing instrument to be delivered to the following person, via the means directed by the United States Bankruptcy Court CM/ECF System:

Ronald H. McAlpin, Esq.
Office of the United States Trustee
Suite 706, A. H. McCoy Federal Building
100 West Capitol Street
Jackson, MS 39269

THIS, the 23rd day of December, 2008.

By: /s/ Stephen W. Rosenblatt
Stephen W. Rosenblatt (MB No. 5676)

Jackson 3546846v.1

IN THE UNITED STATES BANKRUPTCY COURT FOR THE SOUTHERN DISTRICT OF MISSISSIPPI

In re:

WAREHOUSE 86, LLC

CASE NO. 08-03423-EE Chapter 11

Debtor

APPLICATION OF DEBTOR TO EMPLOY HADDOX, REID, BURKES & CALHOUN, PLLC AS ITS ACCOUNTANTS AND DISCLOSURE OF COMPENSATION

Warehouse 86, LLC, the Debtor and debtor-in-possession herein ("Debtor"), by its attorneys, files this Application of Debtor to Employ Haddox Reid Burkes & Calhoun PLLC as its Accountants and Disclosure of Compensation and in support thereof presents to the Court the following facts:

- 1. On November 4, 2008 (the "<u>Petition Date</u>"), Debtor filed a voluntary petition in this Court for relief under Chapter 11 of the United States Bankruptcy Code. The Debtor continues to operate its business and manage its assets as debtor-in-possession pursuant to Sections 1107(a) and 1108 of the Bankruptcy Code.
- 2. An official Committee of Unsecured Creditors was appointed in this case on November 19, 2008.
- 3. This Court has jurisdiction over this Motion under 28 U.S.C. §§157 and 1334. Venue is proper under 28 U.S.C. §§1408 and 1409.
- 4. By this Application, Debtor seeks to employ and retain Haddox Reid Burkes & Calhoun PLLC ("Haddox Reid") *nunc pro tunc* as of November 4, 2008, as its Accountants to perform the following accounting services that will be necessary during its Chapter 11 case, specifically to assume primary responsibility for the preparation and filing of all necessary tax

Ex. " A"

returns for the Debtor and any of its wholly owned affiliates, specifically including but not limited to G86, LLC, C86, LLC and Bidtopia, LLC, and any work reasonably related thereto.

- 4. Applicant has discussed with Paul Calhoun of Haddox Reid his availability to be employed as Debtor's accountants in this case and to perform the services required by this estate.
- 5. For the foregoing and all other necessary and proper purposes, the Applicant desires to retain Paul Calhoun of Haddox Reid as its accountant in this case.
- 6. Applicant is informed and believes that Paul Calhoun of Haddox Reid has the appropriate accounting skills needed to perform the service of providing the accounting services required by this estate. Paul Calhoun of Haddox Reid has agreed to perform these services and thereafter make application to this Court for compensation and has agreed to accept as his fees such amount as determined by the Court.
- 7. It is contemplated that Haddox Reid will seek compensation at the following hourly rates: \$250 per hour for Paul Calhoun and other members; \$144 per hour for Steve McKenzie and other senior accountants (through June 2009); and \$25.00 per hour for support staff, plus expenses. It is further contemplated that Haddox Reid will seek interim compensation as permitted by 11 U.S.C. §331.
- 8. Furthermore, Haddox Reid will require the payment of a security retainer of \$40,000.00 to cover its anticipated expenses for post-petition services rendered for the Debtor for years 2008 and 2009. This retainer was calculated based on the historical amounts incurred by Warehouse 86, LLC annually, adjusted for the anticipated accounting and tax complexities associated with the sale of substantially all of its assets. The retainer will be held in trust by Haddox Reid and will not be disbursed without approval by the Bankruptcy Court. Furthermore,

any unused portion of this retainer will be paid over to the bankruptcy estate at the conclusion of this case.

- 9. Applicant has determined that Paul Calhoun of Haddox Reid is a disinterested person in the meaning of 11 U.S.C. §101(13). While Haddox Reid had a small account receivable owed to it by the Debtor for unbilled pre-petition services (\$212.50), Haddox Reid has agreed to waive that claim against the Debtor.
- 10. To the best of applicant's knowledge, Paul Calhoun of Haddox Reid has no connections with the creditors herein or any other party-in-interest or their respective attorneys and accountants, or with the Office of the United States Trustee, or any employees of the Office of the United States Trustee, which are prohibited, which would interfere with or hinder the performance of accountants' duties herein, or which need to be described herein other than to disclose that Haddox Reid performs accounting and tax work for one former creditor of the Debtor (Stuart Irby) and has prepared the income taxes for a member of the Debtor (Ernest K. Strahan III) and for a former member of the Debtor (Eric Eilertsen). See Affidavit of Paul Calhoun attached hereto as Exhibit "A."

WHEREFORE, the Debtor requests that it be authorized to employ Paul Calhoun and Haddox Reid as its accountant to render services described in the foregoing application with compensation to be paid as an administrative expense in such amounts as this Court may hereinafter determine and allow, effective as of the date of the Order for relief herein.

Respectfully submitted, this the 17th day of December, 2008.

WAREHOUSE 86, LLC

S/Stephen W. Rosenblatt

Stephen W. Rosenblatt (MS Bar No. 5676) John A. Crawford, Jr, (MS Bar No. 10346) Paul M. Ellis (MS Bar No. 102259) ATTORNEYS FOR DEBTOR

OF COUNSEL:

Fax: (601) 985-4500

BUTLER, SNOW, O'MARA, STEVENS & CANNADA, PLLC 17th Floor, Regions Plaza (39201)
Post Office Box 22567
Jackson, MS 39225-2567
Telephone: (601) 948-5711

CERTIFICATE OF SERVICE

I certify that the foregoing pleading was filed electronically through the Court's ECF system and served electronically on all parties enlisted to receive service electronically, including:

Ronald H. McAlpin, Esq. (MB No. 2182) Trial Attorney, Office of the U.S. Trustee A. H. McCoy Federal Building, Suite 706 100 W. Capitol Street Jackson, MS 39269 Ronald.McAlpin@USDOJ.gov

and by United States Mail, postage prepaid, to the members of the Creditors Committee:

Ms. Teresa M Shipe Katt Worldwide Logistics, Inc. 4102 So. Mendenhall Road Memphis, TN 38115

Edwin W. Christensen, Esq. Overstock.com, Inc. 6350 S. 3000 E. Salt Lake City, Utah 54212

Mr. Bobby Thomas Thomas Sales & Services, Inc. 2300 Sitler St., Bldg. 685 Memphis, TN 38114

This, the 17th day of December, 2008.

/s/ Stephen W. Rosenblatt
Stephen W. Rosenblatt

Jackson 3492943v.1

Exhibit "A"

IN THE UNITED STATES BANKRUPTCY COURT FOR THE SOUTHERN DISTRICT OF MISSISSIPPI

In re:)	
WAREHOUSE 86, LLC	,)	CASE NO. 08-03423-EE
Debtor)	Chapter 11
)	•

AFFIDAVIT

STATE OF MISSISSIPPI COUNTY OF HINDS

PERSONALLY APPEARED BEFORE ME, the undersigned authority, in and for the jurisdiction aforesaid, Paul Calhoun, (the "Affiant") of Haddox Reid Burkes & Calhoun PLLC (the "Firm"), who after having been by me first duly sworn, stated on oath as follows:

- 1. This Affidavit is submitted in support of the Application of Debtor to Employ the Firm as its Certified Public Accountants and Disclosure of Compensation (the "Application").
- 2. Presently, the hourly rates for Haddox Reid Burkes & Calhoun PLLC professionals and paraprofessionals as accountants are as follows: \$250 per hour for Paul Calhoun and other members; \$144 per hour for Steve McKenzie and other senior accountants; and \$25.00 per hour for support staff, plus expenses. These current hourly rates are subject to periodic increases in the normal course of business. The Firm proposes to bill at the rates set forth herein and will submit requests for compensation to the Court for approval. These rates are the same as or less than the rates charged for such services where the compensation is not paid by a bankruptcy estate.
- 3. Neither the Affiant, nor the Firm, represents interests adverse to the Debtor or the estate and matters upon which the Firm is to be engaged. While Haddox Reid had a small

account receivable owed to it by the Debtor for unbilled pre-petition services (\$212.50), Haddox Reid has agreed to waive that claim against the Debtor. Further, Haddox Reid performs accounting and tax work for one former creditor of the Debtor (Stuart Irby) and has prepared the income taxes for a member of the Debtor (Ernest K. Strahan III) and for a former member of the Debtor (Eric Eilertsen).

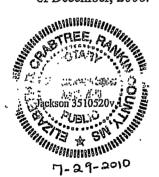
4. To the best of Debtor's knowledge, the Firm has no connection with any of the creditors herein or to any other party-in-interest or with the office of the United States Trustee, or any employees of the office of the United States Trustee which are prohibited, which would interfere with or hinder the performance of counsels' duties herein, or which need to be described herein, and its employment would be in the best interest of the estate.

FURTHER AFFIANT SAYETH NAUGHT.

PAUL CALHOUN

VERIFICATION

SWORN AND SUBSCRIBED before me, the undersigned authority, on this the 17th day of December, 2008.



Elicabeth D. Crabberry NOTARY PUBLIC

IN THE UNITED STATES BANKRUPTCY COURT FOR THE SOUTHERN DISTRICT OF MISSISSIPPI

In re:

WAREHOUSE 86, LLC

CASE NO. 08-03423-EE Chapter 11

Debtor

ORDER GRANTING APPLICATION OF DEBTOR TO EMPLOY HADDOX, REID, BURKES & CALHOUN, PLLC AS ITS ACCOUNTANTS [Dkt. #077]

THIS CAUSE came before the Court upon the Application of Warehouse 86, LLC, the Debtor and debtor-in-possession herein ("Debtor"), by its attorneys, to Employ Haddox Reid Burkes & Calhoun PLLC ("Haddox Reid") as its Accountants (the "Application"). The Court finds that the Application is well taken and should be approved, and further finds as follows:

- 1. On November 4, 2008 (the "<u>Petition Date</u>"), Debtor filed a voluntary petition in this Court for relief under Chapter 11 of the United States Bankruptcy Code. The Debtor continues to operate its business and manage its assets as debtor-in-possession pursuant to Sections 1107(a) and 1108 of the Bankruptcy Code.
- 2. An official Committee of Unsecured Creditors was appointed in this case on November 19, 2008.
- 3. This Court has jurisdiction over this Motion under 28 U.S.C. §§157 and 1334. Venue is proper under 28 U.S.C. §§1408 and 1409.
- 4. The Debtor is authorized to employ and retain Haddox Reid Burkes & Calhoun PLLC ("Haddox Reid") nunc pro tunc as of November 4, 2008, as its Accountants to assume primary responsibility for the preparation and filing of all necessary tax returns for the Debtor and any of its wholly owned affiliates, specifically including but not limited to G86, LLC, C86,

Ex. "B"

LLC and Bidtopia, LLC, during the pendency of this Chapter 11 case, and any work reasonably related thereto.

- 4. Haddox Reid has the appropriate accounting skills needed to perform the service of providing the accounting services required by the Debtor's bankruptcy estate.
- 5. Haddox Reid is a disinterested person in the meaning of 11 U.S.C. §101(13). While Haddox Reid had a small account receivable owed to it by the Debtor for unbilled prepetition services (\$212.50), Haddox Reid has agreed to waive that claim against the Debtor. Haddox Reid has no connections with the creditors herein or any other party-in-interest or their respective attorneys and accountants, or with the Office of the United States Trustee, or any employees of the Office of the United States Trustee, which are prohibited, which would interfere with or hinder the performance of accountants' duties herein, or which need to be described herein other than to disclose that Haddox Reid performs accounting and tax work for one former creditor of the Debtor (Stuart Irby) and has prepared the income taxes for a member of the Debtor (Ernest K. Strahan III) and for a former member of the Debtor (Eric Eilertsen), all as reflected in the Affidavit of Paul Calhoun attached hereto as Exhibit "A."
- 6. Haddox Reid has agreed to perform these services and thereafter make application to this Court for compensation and has agreed to accept as his fees such amount as determined by the Court. It is contemplated that Haddox Reid will seek compensation at the following hourly rates: \$250 per hour for Paul Calhoun and other members; \$144 per hour for Steve McKenzie and other senior accountants (through June 2009); and \$25.00 per hour for support staff, plus expenses. It is further contemplated that Haddox Reid will seek interim compensation as permitted by 11 U.S.C. §331.

- 7. Haddox Reid will require the payment of a security retainer of \$40,000.00 to cover its anticipated expenses for post-petition services rendered for the Debtor for years 2008 and 2009, which retainer was calculated based on the historical amounts incurred by Warehouse 86, LLC annually, adjusted for the anticipated accounting and tax complexities associated with the sale of substantially all of its assets. The retainer must be held in trust by Haddox Reid and may not be disbursed without approval by the Bankruptcy Court. Furthermore, any unused portion of this retainer will be paid over to the bankruptcy estate at the conclusion of this case.
- 8. The Court approves the retention by the Debtor of Haddox Reid as its accountant to render services described herein on the terms provided herein.

IT IS, THEREFORE, ORDERED that the employment of Haddox Reid Burkes & Calhoun PLLC as accountants for the Debtor be, and it hereby is, approved.

IT IS FURTHER ORDERED that Haddox Reid shall be entitled to receive reasonable compensation, and to receive reimbursement of actual, necessary expenses only after notice and a hearing as contemplated by 11 U.S.C. § 330, as well as Rule 2016, Federal Rules of Bankruptcy Procedure, and any other application or related statutes and rules.

IT IS FURTHER ORDERED that this Order applies to any funds that might be received by Haddox Reid as a retainer or of a similar nature.

IT IS FURTHER ORDERED that any application for compensation and reimbursement for expenses shall set forth the date of entry of all previous orders allowing compensation and expenses and the amounts so allowed.

APPROVED AS TO FORM:

STEPHEN W. ROSENBLATT (MS BAR NO. 5676) ATTORNEY FOR DEBTOR

RONALDH. MCALPIN OFFICE OF THE UNITED STATES TRUSTEE

Label Matrix for local noticing 0538-3 Case 08-03423-ee Southern District of Mississippi Jackson Divisional Office Mon Dec 29 15:15:26 CST 2008 Mississippi State Tax Commission, Legal Divi P.O. Box 22828 Jackson, MS 39225-2828 Porsche Financial Services c/o Larry Spencer P.O. Box 123 Jackson, MS 39205-0123

Warehouse 86, LLC 5 River Bend Place, Ste D Flowood, MS 39232-7618 U.S. Bankruptcy Court 100 East Capitol St. P.O. Box 2448 Jackson, MS 39225-2448 5 River Bend PI., LLC 5 River Bend Place Ste. D Flowood, MS 39232-7618

ABC Logistics Corp 2300 Sitler St #685 Memphis, TN 38114-4801 ADP, Inc. 5680 New Northside Dr. Atlanta, GA 30328-4668 ADP, Inc. One ADP Blvd Roseland, NJ 07068-1786

AT&T P 0 Box 105262 Atlanta, GA 30348-5262 Air-One Services 5055 Pleasant View Memphis, TN 38134-6308 Allied Waste Serv #493 P 0 Box 9001225 Louisville, KY 40290-1225

Allied Waste Serv #837 P 0 Box 9001225 Louisville, KY 40290-1225 Allied Waste Serv #868 P 0 Box 9001225 Louisville, KY 40290-1225 American Covers, Inc. dba Handstands 675 West 14600 South Bluffdale, UT 84065-4831

American Express Corp P 0 Box 650448 Dallas, TX 75265-0448 American Intematl Co. Specialty Workers Comp P 0 Box 409 Parsippany, NJ 07054-0409 American Photocopy 1719 Bartlett Road Memphis, TN 38134-6402

Amerigas 545 W 12 Street Ogden, LTT 84404-5401 Aon Innov. Solutions 13922 Denver West Pkwy Golden CO 80401-3142 Arizona Department of Revenue P O Box 29010 Phoenix, AZ 85038-9010

Arizona Department of Revenue P O Box 52153 Phoenix, AZ 85072-2153 Atmos Energy P.O. Box 9001949 Louisville KY 40290-1949 (c)AUDIOVOX SPEC. APPLIC. 2602 MARINA DR ELKHART IN 46514-8642

Baja Motorsports, LLC 4602 E Hammond Lane Phoenix AZ 85034-6411 Boyer BDO, L.C. 90 South 400 W STE 200 Salt Lake Cit, UT 84101-1365 Brands on Sale 16706 Edwards Rd. Cerritos, CA 90703-2436

CH Enterprises 4305 Harrison #6-323 Ogden, UT 84403-3306 Cambridge Integ. Serv. 31500 Solon Rd. Solon, OH 44139-3528 City of Indianola Water P 0 Box 269 Indianola, MS 38751-0269 City of Phoenix City Treasurer P O Box 29690

Phoenix, AZ 85038-9690

Computer Resources P.O. Box 1241 Cordova, TN 38088-1241

Crown Lift Trucks 3952 Willow Lake Blvd. Bld. #5 Memphis, TN 38118-7042

DHL Express-Claiins Attn: Mark Sanchez 1144 W. Washington St. Tempe, AZ 85281-1200

Delta Electric Power P 0 Box 935 Greenwood, MS 38935-0935

EMC Ins. Companies P 0 Box 6011 Ridgeland, MS 39158-6011

Ernest K. Strahan, IIII 1918 Petit Bois St N Jackson, MS 39211-6707

Fifth Third Auto Leasing MD1MOC2E-3152 P O Box 630041 Cincinnati OH 45263-0041

Global Crossing Tele. 1120 Pittsford Victor Pittsford, NY 14534-3818

HOJ Enginr. & Sales Co 3960 S 500 West Salt Lake Cit. UT 84123-1360

City of Phoenix Tax Division 251 W. Washington St, 3rd Floor Phoenix, AZ 85003-2295

Consumer Products Serv 10 Grand Boulevard Deer Park NY 11729-5717

Crown Packaging Corp. 17854 Chesterfield Airport Chesterfield, MO 63005-1216

DHL Express-SRC I 100 Airport Rd. MS 2061-DI 1 Wilmington, OH 45177

Dematic Corporation P 0 Box 12021 Newark, NJ 07101-5021

Rric L. Rilertsen 1878 Laurel In Germantown TN 38139-6954

Excel Transportation P 0 Box 844711 Dallas, TX 75284-4711

First Ins Funding Corp 450 Skokie Blvd. Ste 1000 Northbrook, IL 60062-7917

Gloria O'Neal 4403 Bennett Wood Millington, TN 38053-2208

Haddox Reid Burkes P 0 Drawer 22507 Jackson, MS 39225-2507

ComectShip, Inc. 8282 S. Memorial Suite 400 Tulsa, OK 74133-4345

Crawford Technical Servs. Joel Fisher, Exe Gen Adj 11434 Haleiwa Place Diamondhead, MS 39525-4129

DHL Express (USA) Inc. P 0 Box 4723 Houston, TX 77210-4723

DJW Enterprises Inc. 26070 N. 72nd Drive Peoria, AZ 85383-7343

Desoto County Tax Assessor 365 Losher, STE 100 Hernando, MS 38632-2144

Ernest K. Strahan III 1918 Petit Bois St. N Jackson, MS 39211-6707

FifUi Third Auto Leasing P.O. Box 630041 MD1MOC2E-3152 Cincinnati, OH 45263-0041

Gary E. Veasey, Esq. 780 Ridge Lake Blvd. STE 202 Memphis, TN 38120-9426

H&E Equip. Serv. Inc. 2760 S Wadman Dr Ogden, UT 84401-3471

(p) INTERNAL REVENUE SERVICE CENTRALIZED INSOLVENCY OPERATIONS PO BOX 21126 PHILADELPHIA PA 19114-0326

International Tax Servs 2204 Walkley Road Ottawa ON KIA1A8 Canada

Joy D. St. James 3241 Kinney Drive Germantown, TN 38139-8031

Katt Worldwide Logistics Inc Attn: Teresa Shipe 4501 So Mendenhall Road Memphis TN 38141

(p) MISSISSIPPI STATE TAX COMMISSION P O BOX 22808
JACKSON MS
39225-2808

Memphis LG&W P.O. Box 388 Memphis, TN 38145-0388

Mercantila, Inc. 665 Chestnut St 2nd Fl San Francisco, CA 94133-2362

Nailco Group 23200 Haggerty Rd. Farmington, MI 48335-2601

Overstock.com, Inc Attn: Edwin W Christensen 6350 S 3000 East Salt Lake City, UT 84121-5952

Paul Thomas St. James 3241 Kinney Drive Germantown, TN 38139-8031

Phusion Software, Inc. 26300 Ford Rd. #415 Dearborn Heig, MI 48127-2854 Jane Hetzler City Clerk City of Indianola P O Box 269 Indianola, MS 38751-0269

Joy St James 3241 Kinney Drive Germantown, TN 38139-8031

Keith Martin Mack 2949 Los Robles Rd. Thousand Oaks, CA 91362-3320

Marchetti Robertson & P 0 Box 3348 Ridgeland, MS 39158-3348

Memphis Recycling Serv P 0 Box 88271 Chicago, U, 60680-1271

Merchandise Manu. Inc. 6650 Caballero Blvd. Buena Park, CA 90620-1132

Ogden City Licensing Division 2549 Washington Blvd, STE 240 Ogden, Utah 84401-3111

Overstock.com, Inc. 6350 S. 3000 East Salt Lake Cit, UT 84121-5952

Paul and Joy St James 3241 Kinney Drive Germantown, TN 38139-8031

Phusion Software, Inc. 26300 Ford Road # 415 Dearborn Heig, MI 48127-2854 Joann McKinney 2278 Sharon Memohis, TN 38127-3525

Katt Worldwide Logist. P 0 Box 751197 Memphis, TN 38175-1197

Louis E. Sagar 598 Broadway New York, NY 10012-3206

Mary Leesa Simmons IDI Services Group 1000 Ridgeway Loop Rd, #100 Memphis, TN 38120-4037

Memphis Recyling Serv. 1131 Agnes Memphis, TN 38104-4630

Mississippi State Office of Revenue P O Box 23050 Jackson, MS 39225-3050

Old Dominion Freightline c/o McCarthy Burgess & 26000 Cannon Rd Cleveland, OH 44146-1807

Paul St James 3241 Kinney Drive Germantown, TN 38139-8031

Pay Pal 211 N. l't Street San Jose, CA 95131

Porche Financial Serv 4343 Commercial Ct. Ste. 300 Lisle, IL 60532-3616 Porsche Financial Services c/o King and Spencer Post Office Box 123 Jackson MS 39205-0123 Questar Gas Company Bankruptcy/DNR 244 P O Box 3194 Salt Lake City UT 84110-3194 Questar Gas Company P 0 Box 45841 Salt Lake Cit, UT 84139-0001

RadioShack Corporation Rent Acct Dept, Ac Su P. 0. Box 961090 Fort Worth, TX 76161-5000

RainWorx, Inc. 159 Pearl Street No. 1 Essex Junction Essex Junctio, VT 05452-3038 (p) PACIFICORP
CO NATALIE HOCKEN GENERAL COUNSEL
825 NE MULTNOMAH ST
STE 2000
PORTLAND OR 97232-2152

SC Kiosk, Inc. 300 RadioShack Circle MS CF4-101 Fort Worth, TX 76102-1964 SOS Staffing P 0 Box 27008 Salt Lake Cit, UT 84127-0008 SOS Staffing POB 27008 Salt Lake City UT 84127-0008

Serv 1st Indust, Tires 120-B Quinton Ave Munford, TN 38058-1700 Shelby County Clerk
Business Tax Division
P O Box 3743
Memphis, TN 38173-0743

Soefker Services, LLC 1568 Panama St Memphis, TN 38108-1919

Sprint P 0 Box 660092 Dallas, TX 75266-0092 Stuart M Irby c/o Richard Montague 4450 Old Canton Road, Ste 200 Jackson MS 39211-5991 Stuart M. Irby P.O. Box 1819 Jackson, MS 39215-1819

Sunflower County Assessor/Collector P O Box 1080 Indianola, MS 38751-1080 TWG Innov. Solutions
f/k/a Aon Innov Solutions
Attn: VP Operations, Lisa Schizas,
13922 Denver West Pkwy
Golden CO 80401-3142

Teleshere Networks Ltd 9237 E Via de Ventura Scottsdale, AZ 85258-3329

Teleshere Networks Ltd 9237 E Via de Ventura Suite 250 Scottsdale, AZ 85258-3661 Tennessee Department of Revenue Andrew Jackson State Office Bldg 500 Deaderick Street Nashville, TN 37242-0700 The Warranty Group, Inc Att: Legal Counsel, Julia Pilliod 175 West Jackson Blvd Chicago, IL 60604-2615

Thomas Sales & Serv Inc. 2300 Sitler St. #685 Memphis, TN 38114-4801 Transport Express, Inc. P.O. Box 69207 Seattle, WA 98168-9207 Tri-Continental Track P 0 Box 1621 Scottsdale, AZ 85252-1621

U S Attorney Hon David N Usry 188 E Capitol St., Ste 500 Jackson MS 39201-2126 U S Securities & Exchange Comm 3475 Lenox Rd NE, Ste 1000 Atlanta GA 30326-3235

U S Trustee 100 w Capitol St., Ste 706 Jackson MS 39269-1607

UNITED PARCEL SERVICE C/O RMS Bankruptcy Recovery Services P.O. Box 5126 Timonium, Maryland 21094-5126 UPS 1620 Valwood Pkwy #115 Carrollton, TX 75006-8321 UPS Lockbox 577 Carol Stream, IL 60132-0001 UPS Freight
P.O. Box 6109
Westerville, OH 43086-6109

Utah State Tax Commission 210 N 1950 W Salt Lake City, UT 84134-9000 Verizon Wireless P 0 Box 660108 Dallas, TX 75266-0108

Vertex, IPS 5885 Stapleton Dr. N STE C308 Denver, CO 80216-3311 Waterford Technologies 19700 Fairchild #300 Irvine, CA 92612-2515

Weber County Assessor P O Box 9700 Ogden, UT 84409-0700

Willow Lake Pro., LLC 233 South Wacker Dr Ste. 350 Chicago, EL 60606-6405 Windsor Tax Services P.O. Box 1655 Windsor, ON N9A767 John A. Crawford Jr Butler, Snow, O'mara, Stevens & Cana P. O. Drawer 22567 Jackson, MS 39225-2567

R. Michael Bolen 100 W. Capitol St. Suite 706 Jackson, MS 39269-1607 Stephen W. Rosenblatt
Butler Snow O'Mara Stevens &Cannada
Post Office Box 22567
Jackson, MS 39225-2567

Stuart M. Irby c/o Richard Montague P.O. Box 1970 Jackson, MS 39215-1970

The preferred mailing address (p) above has been substituted for the following entity/entities as so specified by said entity/entities in a Notice of Address filed pursuant to 11 U.S.C. 342(f) and Fed.R.Bank.P. 2002 (g) (4).

IRS 100 W Capitol St., Ste 504 Jackson MS 39269-0599 MS State Tax Commission Bankruptcy Section P O Box 23338 Jackson MS 39225-3338 (d)Mississippi State Tax Commission P O Box 1033 Jackson, MS 39215-1033

(d)Mississippi State Tax Commission c/o Heather S Deaton P O Box 22828 Jackson MS 39225 Rocky Mountain Power 1033 NE 6th Ave Portland, OR 97256-0001

Addresses marked (c) above for the following entity/entities were corrected as required by the USPS Locatable Address Conversion System (LACS).

Audiovox Spec. Applic. 53200 Marina Drive Elkhart, W 46514

08-03423-ee Dkt 83 Filed 12/29/08 Entered 12/29/08 16:05:28 Page 21 of 21

(u) Jennifer D. Jones 10 1 Warren St., #20 RETURNED MAIL 11/17/2008 End of Label Matrix
Mailable recipients 131
Bypassed recipients 1
Total 132